Illinois Department of Revenue
Regulations

Title 86 Part 130 Section 130.530   Returns Covering More Than One Location
Under Same Registration--Separate Returns
for Separately Registered Locations

TITLE 86: REVENUE

PART 130
RETAILERS' OCCUPATION TAX

Section 130.530   Returns Covering More Than One Location Under Same Registration-- Separate Returns for Separately Registered Locations

a)   Where any taxpayer under the Retailers' Occupation Tax Act conducts, at more than one location within the State, a business which comes within the Act, and as to which separate locations the taxpayer has not obtained separate Certificates of Registration as is permitted by the Act under some circumstances (see Subpart G of this Part), he shall file his returns as consolidated returns covering business operations at all of his locations, and he should not file separate returns for each location.

b)   Such consolidated return must be filed on the Sales and Use Tax Return Form ST-1, supplemented by Form ST-2. If the taxpayer is engaged in the retail business at more than one location which imposes the Home Rule Municipal Retailers' Occupation Tax, Non-Home Rule Municipal Retailers' Occupation Tax, the Home Rule County Retailers' Occupation Tax, or taxes pursuant to Section 4 of the Water Commission Act, Section 5.01 of the Local Mass Transit District Act or Section 4.03 of the Regional Transportation Authority Act, the tax rate for gross receipts from sales at each site within each entity shall be printed on the ST-2.

c)   The total amount of net tax due shown on Form RR ST-2 should be equal to the amount of net tax due shown on the return Form ST-1.

d)   Where the same person has more than one business registered with the Department under separate registrations under the Act, such persons shall not file each return that is due as a single return covering all such registered businesses, but shall file a separate return for each such registered business.

(Source: Amended at 15 Ill. Reg. 6621, effective April 17, 1991)